

**CAPTIVE FILING REQUIREMENTS FOR  
BRANCH CAPTIVES**

| REQUIRED FILINGS  | DUE DATE  |
|---|---|
| <b>I. ANNUAL REPORTS AND STATEMENTS</b>   |   |
| File copies of all reports and statements required to be filed under the laws of the jurisdiction in which the alien captive insurance company is formed, verified by the oath of two of its executive officers | On same day as are due in domiciliary jurisdiction. |
| If the Commissioner is not satisfied with the reports and statements filed, the Delaware Captive filing requirements must be met by the date established by the Commissioner.                                   | As established.                                     |
| If the alien captive insurance company is not required to file reports or statements, then the branch captive shall meet the Delaware Captive filing requirements   | As per Captive filing Requirements.                 |
|   |   |
| <b>II. STATEMENT OF ACTUARIAL OPINION</b>   |   |
| NAIC P&C Actuarial Opinion  | 6/30  |
| Actuarial Opinion Summary   | 6/30  |
|   |   |
| <b>III. OTHER REQUIRED FILINGS</b>  |   |
| Premium Tax   | 3/1   |
| License Renewal Fees  | 3/1   |

|   | NOTES AND INSTRUCTIONS   |  |
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| A | Copies   | <p>Emailed pdf scans of all documents contained in the filing or mailed pdf scans on CD or flash drive of all documents in the filing and the ORIGINAL signature pages of all Notarized documents. The scanned documents need to arrive by the due date, but the original pages may be mailed thereafter.</p> <p>We do not require original CPA and actuary reports.</p> |
| B | Required Filings Contact Person:                                       | <p>Annual Statement - <b>Jamie Bafundo</b><br/> <a href="mailto:captive@state.de.us">captive@state.de.us</a> (302) 577-5281<br/> Premium Taxes - <b>Ann Fletcher</b><br/> <a href="mailto:Ann.Fletcher@state.de.us">Ann.Fletcher@state.de.us</a> (302) 674-7383</p>  |
| C | Mailing Address for all reports other than the Premium Tax Report<br>: | <p>Delaware Department of Insurance<br/> Captive Insurance Bureau<br/> 820 N. French Street<br/> Suite 325A<br/> Wilmington, DE 19801</p>  |
| D | Mailing Address for Premium Tax Payments and Annual Filing Fees:       | <p>Delaware Department of Insurance<br/> Attn: Premium Tax Section<br/> 841 Silver Lake Blvd.<br/> Dover, DE 19904-2465</p>  |
| E | Delivery Instructions:   | <p>All filings must be received no later than the date due. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</p>   |
| F | Late Filings:  | <p>Company's license may be suspended for refusal or failure to submit an annual report per Del. C. §6909a</p>   |
| G | Signature/Notarization/Certification:                                  | <p>Two executive officers or other authorized persons</p>  |
| H | Amended Filings:   | <p>File within 10 days of Amendment with explanation for the original filing, same should be followed for any amendment.</p>   |
| I | Exceptions from normal filings:  | <p>Apply with a letter to the Director the with written explanation for exemption at least 30 days prior to due date</p>   |
| J | Sponsored Cells and Series SBUs  | <p>A Balance Sheet and Income Statement is to be filed for each cell or SBU along with the consolidated financial statement</p>  |